



Jim Zingale
Executive Director

Attachment # _____
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**General Tax Administration
Child Support Enforcement
Property Tax Administration
Administrative Services
Information Services**

July 31, 2001

Honorable Bert Hartsfield, CFA
Leon County Property Appraiser
Leon County Courthouse
301 S. Monroe St., Room 111
Tallahassee, Florida 32301-1803

850-922-7238 FAX

Re: Inclusions in TRIM and tax notices

Dear Mr. Hartsfield:

This letter is written in response to inquiries from Boards of County Commissioners regarding placement of additional notices or advertisements in Truth in Millage (TRIM) mailings under chapter 200, Florida Statutes, and tax notices found in section 197.3635, Florida Statutes. These inclusions go beyond the specific provisions of these statutes.

This is to advise you that this type of notice is inconsistent with Florida law, specifically section 200.065(3)(h), Florida Statutes, as well as the spirit of the truth in millage provisions in chapter 200, Florida Statutes. It is the Department's position both presently and historically that the TRIM notice is limited to the express provisions in chapter 200 and should not be used for any other purpose. Similarly section 197.3635, Florida Statutes, is limited to its expressly enumerated provisions.

Sincerely,

Stephen Miller

Stephen J. Keller
Chief Assistant General Counsel

cc: Robert McKee, Florida Association of Counties

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Tallahassee, Florida 32399-0100